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ABSTRACT OF THE DISCLOSURE

Multiplexing/fragmentation means which is on the sending side, when sending out an IP packet to IP telephones which is under command of multiplexing/fragmentation means which is on the receiving side, places an IP address of the receiving-side multiplexing/fragmentation means at the beginning and adds an identifier of the destination IP telephones and an IP payload after this, whereby a multiplexed packet is prepared. The identifier is shorter than the record length of an IP header. Although there exist a plurality of IP telephones, as long as these IP telephones are under command of the receiving-side multiplexing/fragmentation means, not only can packets having the same IP telephones but packets having different IP telephones be multiplexed as well.